

# FYE 2009 Review - Annual Financial Report

School District: Covington Independent  
 Audit Firm Name: Bertke & Sparks, Inc.  
 Date: 2/22/2010  
 1st Audit Reviewer: Kem Delaney-Ellis  
 2nd Audit Reviewer:

Date Generated: February 23, 2010 3:29:05 PM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	14,155,046.30	14,295,116.65	-140,070.35	14,295,117.00	-0.35	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	6,243,130.07	-6,243,130.07	0.00	6,243,130.07	
Revenue (State) - 3XXX (Not 3900)	15,703,583.63	15,703,583.63	0.00	21,948,768.00	-6,245,184.37	
Revenue (Federal) - 4XXX	300,329.59	40,329.59	260,000.00	40,329.00	0.59	
Total Revenues	30,158,959.52	36,282,159.94	-6,123,200.42	36,284,214.00	-2,054.06	Sub Salary Reimbursements is difference.
Expenditures-Not including Transfers Out or On Behalf	30,902,394.08	30,856,000.00	46,394.08	37,099,130.00	-6,243,130.00	
Expenditures-On Behalf	0.00	6,243,130.07	-6,243,130.07	0.00	6,243,130.07	
Total Expenditures	30,902,394.08	37,099,130.07	-6,196,735.99	37,099,130.00	0.07	
Excess (Deficiency) of Revenues Over Expenditures	-743,434.56	-816,970.13	73,535.57	-814,916.00	-2,054.13	
Other Financing Sources - Not Transfers In	1,039,723.81	1,094,332.81	-54,609.00	1,094,333.00	-0.19	
Other Financing Sources - Transfers In Only - 52XX Transfers	55,850.00	55,850.00	0.00	55,850.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	72,855.00	72,855.00	0.00	72,855.00	0.00	
Total Other Financing Sources, Uses and Transfers	1,022,718.81	1,077,327.81	-54,609.00	1,077,328.00	-0.19	
Net Change in Fund Balance	279,284.25	260,357.68	18,926.57	262,412.00	-2,054.32	Refer to page 12 of audit report
Beginning Fund Balance - July 1	12,138.05	12,138.05	0.00	12,138.00	0.05	
Ending Balance - June 30	291,422.30	272,495.73	18,926.57	274,550.00	-2,054.27	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	6,243,130.07	-6,243,130.07	0.00	6,243,130.07	On behalf payments are not separated in audit report
On-Behalf Expenditures by Fund	0.00	6,243,130.07	-6,243,130.07	0.00	6,243,130.07	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	328,843.68	328,843.68	0.00	328,844.00	-0.32	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	3,185,603.37	3,185,603.37	0.00	3,185,603.00	0.37	
Revenue (Federal) – 4XXX	6,659,988.49	7,207,797.83	-547,809.34	7,207,798.00	-0.17	
Total Revenues	10,174,435.54	10,722,244.88	-547,809.34	10,722,245.00	-0.12	
Expenditures-Not including Transfers Out and not 0280	10,191,440.54	10,739,249.88	-547,809.34	10,739,250.00	-0.12	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	10,191,440.54	10,739,249.88	-547,809.34	10,739,250.00	-0.12	
Excess (Deficiency) of Revenues Over Expenditures	-17,005.00	-17,005.00	0.00	-17,005.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	72,855.00	72,855.00	0.00	72,855.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	55,850.00	55,850.00	0.00	55,850.00	0.00	
Total Other Financing Sources, Uses and Transfers	17,005.00	17,005.00	0.00	17,005.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	338,862.00	338,862.00	0.00	338,862.00	0.00	
Total Revenues	338,862.00	338,862.00	0.00	338,862.00	0.00	
Expenditures-Not including Transfers Out	338,862.00	338,862.00	0.00	338,862.00	0.00	
Total Expenditures	338,862.00	338,862.00	0.00	338,862.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	776,969.00	776,969.00	0.00	776,969.00	0.00	
Revenue (State) – 3XXX	431,077.00	431,077.00	0.00	431,077.00	0.00	
Total Revenues	1,208,046.00	1,208,046.00	0.00	1,208,046.00	0.00	
Expenditures-Not including Transfers Out	1,208,046.00	1,208,046.00	0.00	1,208,046.00	0.00	
Total Expenditures	1,208,046.00	1,208,046.00	0.00	1,208,046.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	659,221.42	1,011,391.42	-352,170.00	1,011,391.00	0.42	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	659,221.42	1,011,391.42	-352,170.00	1,011,391.00	0.42	
Excess (Deficiency) of Revenues Over Expenditures	-659,221.42	-1,011,391.42	352,170.00	-1,011,391.00	-0.42	
Other Financing Sources - Not Transfers In - Not 52XX	1,215,042.05	1,215,042.05	0.00	1,215,042.00	0.05	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	1,215,042.05	1,215,042.05	0.00	1,215,042.00	0.05	
Net Change in Fund Balance	555,820.63	203,650.63	352,170.00	203,651.00	-0.37	
Beginning Fund Balance - July 1	596,914.48	596,914.48	0.00	596,914.00	0.48	
Ending Balance - June 30	1,152,735.11	800,565.11	352,170.00	800,565.00	0.11	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	41,880,303.06	48,551,312.82	-6,671,009.76	48,553,367.00	-2,054.18	See explanations above
Total Expenditures - Governmental Funds	43,299,964.04	50,396,679.37	-7,096,715.33	50,396,679.00	0.37	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-1,419,660.98	-1,845,366.55	425,705.57	-1,843,312.00	-2,054.55	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	2,254,765.86	2,309,374.86	-54,609.00	2,309,375.00	-0.14	
Net Change in Fund Balance - Governmental Funds	835,104.88	464,008.31	371,096.57	466,063.00	-2,054.69	
Beginning Fund Balance - July 1 - Governmental Funds	609,052.53	609,052.53	0.00	609,052.00	0.53	
Ending Fund Balance - June 30 - Governmental Funds	1,444,157.41	1,073,060.84	371,096.57	1,075,115.00	-2,054.16	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	229,714.53	232,453.95	-2,739.42	232,455.00	-1.05	
Total Operating Revenues	229,714.53	232,453.95	-2,739.42	232,455.00	-1.05	
Expenditures-Not including Transfers Out or On-behalf	2,172,227.86	2,183,041.96	-10,814.10	2,202,538.00	-19,496.04	
Expenditures-On Behalf	0.00	19,496.12	-19,496.12	0.00	19,496.12	
Expenditures - Depreciation Only (Fund 81)	22,125.54	22,125.54	0.00	22,126.00	-0.46	
Total Operating Expenses	2,194,353.40	2,224,663.62	-30,310.22	2,224,664.00	-0.38	
Operating Income (Loss)	-1,964,638.87	-1,992,209.67	27,570.80	-1,992,209.00	-0.67	
Non-Operating Revenue - Interest Income Only (Local) - 1510	254.26	254.26	0.00	254.00	0.26	
Revenue (State) - 3XXX	41,766.73	44,345.18	-2,578.45	63,841.00	-19,495.82	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	19,496.12	-19,496.12	0.00	19,496.12	
Donated Commodities - 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	1,689,837.00	1,936,417.71	-246,580.71	1,936,418.00	-0.29	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	1,731,857.99	2,000,513.27	-268,655.28	2,000,513.00	0.27	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	-232,780.88	8,303.60	-241,084.48	8,304.00	-0.40	
Beginning Net Assets - July 1	35,369.46	35,369.46	0.00	98,348.00	-62,978.54	Beginning balance to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	-197,411.42	43,673.06	-241,084.48	106,652.00	-62,978.94	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	251,146.58	251,146.58	0.00	251,147.00	-0.42	
Total Operating Revenues	0.00	0.00	0.00	251,147.00	-251,147.00	Program error; Total operating revenues did not total in system.
Expenditures-Not including Transfers Out	277,968.58	277,968.58	0.00	277,969.00	-0.42	
Total Operating Expenses	277,968.58	277,968.58	0.00	277,969.00	-0.42	
Operating Income (Loss)	-277,968.58	-277,968.58	0.00	-26,822.00	-251,146.58	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	26,822.00	26,822.00	0.00	26,822.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	26,822.00	26,822.00	0.00	26,822.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	-251,146.58	-251,146.58	0.00	0.00	-251,146.58	Other Tuition Chapman \$242,836 and Misc. Revenues \$8310.58 is the difference
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-251,146.58	-251,146.58	0.00	0.00	-251,146.58	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	229,714.53	232,453.95	-2,739.42	483,602.00	-251,148.05	See explanations above
Total Operating Expenses - Proprietary Funds	2,472,321.98	2,502,632.20	-30,310.22	2,502,633.00	-0.80	
Operating Income (Loss) - Proprietary Funds	-2,242,607.45	-2,270,178.25	27,570.80	-2,019,031.00	-251,147.25	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	1,758,679.99	2,027,335.27	-268,655.28	2,027,335.00	0.27	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	-483,927.46	-242,842.98	-241,084.48	8,304.00	-251,146.98	
Net Assets, July 1, 2008 - Proprietary Funds	62,191.46	62,191.46	0.00	98,348.00	-36,156.54	
Net Assets, June 30, 2009 - Proprietary Funds	-421,736.00	-180,651.52	-241,084.48	106,652.00	-287,303.52	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	15,175.10	15,175.10	0.00	15,175.00	0.10	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	15,175.10	15,175.10	0.00	15,175.00	0.10	
Deductions	26,149.33	26,149.33	0.00	26,149.00	0.33	
Total Deductions	26,149.33	26,149.33	0.00	26,149.00	0.33	
Change in Net Assets	-10,974.23	-10,974.23	0.00	-10,974.00	-0.23	
Beginning Net Assets - July 1	95,901.39	95,901.39	0.00	95,901.00	0.39	
Ending Net Assets - June 30	84,927.16	84,927.16	0.00	84,927.00	0.16	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	15,175.10	15,175.10	0.00	15,175.00	0.10	
Total Deductions - Fiduciary Funds	26,149.33	26,149.33	0.00	26,149.00	0.33	
Change in Net Assets - Fiduciary funds	-10,974.23	-10,974.23	0.00	-10,974.00	-0.23	
Beginning Net Assets July 1 - Fiduciary Funds	95,901.39	95,901.39	0.00	95,901.00	0.39	
Ending Net Assets - June 30 - Fiduciary Funds	84,927.16	84,927.16	0.00	84,927.00	0.16	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	19,496.12	-19,496.12	0.00	19,496.12	On behalf payments are not separated in audit report.
Fund 51 - On-Behalf Expenditures	0.00	19,496.12	-19,496.12	0.00	19,496.12	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	1,261,689.85	1,262,363.92	-674.07	1,262,364.00	-0.08	Refer to page 28 of audit report
Depreciation Expense - Fund 81	22,125.54	22,125.54	0.00	22,126.00	-0.46	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	6,262,626.19	-6,262,626.19	6,262,626.19	0.00	See KDE website
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	Refer to page 32 of audit report; On behalf payments total amount of \$6,262,626.
On-Behalf Payments (Audit - KDE Web)	0.00	-6,262,626.19	6,262,626.19	-6,262,626.19	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	1,261,689.85	1,262,363.92	-674.07	0.00	1,262,363.92	Not evaluating at this time
Change Total assets	-1,261,689.85	-1,262,363.92	674.07	0.00	-1,262,363.92	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-1,261,689.85	-1,262,363.92	674.07	0.00	-1,262,363.92	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	22,125.54	22,125.54	0.00	0.00	22,125.54	Not evaluating at this time
Change Total assets	-22,125.54	-22,125.54	0.00	0.00	-22,125.54	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-22,125.54	-22,125.54	0.00	0.00	-22,125.54	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fixed Assets	1,283,815.39	1,284,489.46	-674.07	0.00	1,284,489.46	See above
Change in Total Fixed Assets	-1,283,815.39	-1,284,489.46	674.07	0.00	-1,284,489.46	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-1,283,815.39	-1,284,489.46	674.07	0.00	-1,284,489.46	